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FUNCTIONS

FISCAL DIVISION

This Division is responsible for planning, coordinating, reviewing, administering, developing, and maintaining the accounting and audit control of all vouchered funds and the reporting control of all vouchered and unvouchered funds appropriated or transferred to CIA and NSC. The Division, in addition to maintaining accounting reconciliation and appropriation reporting control of all CIA and NSC funds, maintains allotment accounting for all vouchered activities, audits all vouchered funds expenditures, and prepares and audits payrolls for all vouchered personnel, keeping related individual employee records of leave, income, differentials, allowances, retirement, taxes, FICA Government Life Insurance and bond purchases. It is also responsible for effecting reconciliations and reporting all retirement and tax transactions, and interprets and applies the provisions of laws, regulations, and Agency policies relating to the accounting for and expenditure of vouchered funds. The Division prepares financial reports and statements as required, performs working liaison with the General Accounting Office, Treasury Department, Departments of State and Defense, the Civil Service Commission, and other agencies on matters relating to vouchered fiscal activities of the Agency and NSC; and prepares inquiries and replies regarding General Accounting Office questions and exceptions. In addition to the Office of the Chief, the Fiscal Division consists of the following six branches: Accounting, Payroll, Claims, Travel, Fiscal Processing, and Disbursing.

ACCOUNTING BRANCH

Maintains general, allotment and subsidiary ledger accounts.

Prepares financial reports.

Requisitions and deposits funds.

Effects collections, adjustments and reconciliations of funds.

Develops and revises accounting procedures and methods.

Reviews and codes obligation documents.

Maintains working level liaison with other government agencies.

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PAYROLL BRANCH

Prepares, audits and certifies payrolls for payment in connection with domestic activities.

Distributes salary payments to personnel of domestic activities.

Post audits payrolls and foreign allowance vouchers in connection with overseas activities.

Maintains individual earnings records, leave, retirement, bond, and tax accounts.

Issues individual tax statements.

Reconciles retirement, bond, and tax deductions with Civil Service Commission and Treasury Department.

Processes final clearance for separating employees.

CLAIMS BRANCH

Audits purchase orders, contracts and bills of lading and certifies vouchers for payment in connection with domestic vouchered activities.

Post audits payments made in connection with overseas vouchered activities.

Pre-audits obligation documents.

Audits advance payments to and reimbursement vouchers from other government agencies.

Maintains master reference file of laws and regulations affecting fiscal operations.

Prepares adjustments resulting from amended receiving information and reporting discrepancies.

Initiates refunds from vendors.

TRAVEL BRANCH

Audits and certifies travel and transportation vouchers for payment of domestic and foreign vouchered travel.

Post Audits travel and transportation vouchers of overseas vouchered activities.

Prepares and processes requests for travel advances and indemnity bonds covering such advances.

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Issues and maintains control of U.S. Government Requests for Transportation.

Maintains current listing of all vouchered personnel having household effects in storage and establishes obligations for such storage on a monthly basis.

FISCAL PROCESSING BRANCH

Receives, records and processes all documents requiring action by the Fiscal Division.

Secures, where needed, missing certifications and supporting documents necessary to process vouchers for payment.

Prepares or completes vouchers as necessary.

Prepares schedules of payments.

Maintains vendor payments index and records of obligation and liquidation documents.

Maintains official copies of vouchers, schedules, contracts, and correspondence.

Provides administrative aid to GAO audit representative.

TREASURY DEPARTMENT BR. 2

As a branch office of the Disbursing office, U.S. Treasury, effects disbursement of all vouchered CIA funds; maintains appropriate controlling records; and prepares reports to the Disbursing office, U.S. Treasury, as required.

Maintains addressograph plates and issues U.S. Savings Bonds in conjunction with the payroll savings plan.

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Fiscal Division - General

1. DISCUSSION:

a. General

- (1) During the course of this survey, many operational changes were completed. Some projects were well under way when the survey started; many changes were the result of an employee observation; other changes developed from the experience gained as the survey progressed. When a change in operation appeared advisable, the matter was fully discussed, a decision made, and appropriate action taken.
- (2) The initial conclusion reached in reference to the Fiscal Division (exclusive of the Payroll Branch and the Disbursing Office) has been borne out with later and more extensive contact, namely, the greatest difficulties encountered in the operations of the Fiscal Division are not internal. They stem from the sources submitting documents needed to process vouchers for payment. The situation will clear up only to the degree that the sources of voucher, purchase authority, and receiving documents or certifications, can be brought into line to render their submissions promptly, clearly, accurately, and sufficiently complete to render identification of items a relatively simple matter. Two analyses of Army billings, dated 17 March 1955 (See Tab "C-4") and 8 July 1955 (See Tab "C-5"), will serve to bring out points in question. The summary of deductions contained in paragraph 5 of the 17 March 1955 analysis to Chief, Fiscal Division bears repeating.
 - (a) Limit the number of letter orders listed on a S.F. 1080. This would ensure faster processing for payment for the bulk of Army invoices. The lack of one supporting document needed to approve clearance would then hold up only a limited group of invoices instead of the many that are involved when thirty, forty or sixty letter orders are included on one billing (S.F. 1080).
 - (b) Steps should be taken to eliminate the possibilities of duplicate billing.
 - (c) Care should be exercised not to include letter orders where the appropriation has lapsed.
 - (d) Supporting documents should be the original copy or one clearly designated as the invoice copy.

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- (e) Letter Orders included on an S.F. 1080 billing should be listed on the face of the form.
 - (f) Item numbers and description appearing on the billing document (S.F. 1080) and receiving document should be tie-in to the corresponding item on the letter order to assure the correct identification at time of processing for payment.
 - (g) Steps should be taken to have a closer coordination between shipping and billing when the same letter order is involved. Periodic billing might be the answer.
 - (h) The billing for component parts of a unit shown on a letter order should be properly identified with the unit involved.
 - (i) Pencil changes are frequent and should be stopped. All changes should be written in ink and authenticated by initialing the change.
 - (j) It was noted that there is a lack of uniformity in many supporting documents and methods of posting. Typographical errors cause some difficulty in proper identification.
- (3) The problem of having invoices and supporting documents processed promptly and in good order does not end with S.F. 1080 billing. To cite a few more areas that need contacting with a view of seeking their cooperation in clearing away procedural practices that delay prompt payment of invoices, the following points are noted:
- (a) Office of Logistics: The relationship between the Office of Logistics and the processing of invoices is so closely interlocked that it is essential that a smooth working routine be maintained in the flow of purchase orders, letter orders, and receiving reports. The entire problem has not been reviewed for some time. There can be little doubt that an overall, objective study by representatives from the Office of the Comptroller and Office of Logistics would overcome many matters that now cause delay, annoyance and hours of clerical time to clear. On the spot solutions are made every day by lesser lights endeavoring to get their work done but the solution covers an immediate problem and has no lasting effect. Nor does it take into consideration the relationship with other parts of the operation. To mention a few fields for study:
 - (1) Failure to issue and/or forward the purchase authority.
 - (2) Uneven flow of receiving reports. All too often there is a dearth of receiving reports for days and then a heavy batch will come through. There have been cases when the lack of receiving reports caused work stoppage in the processing of

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invoices all the way down the Fiscal Division procedure line to the Disbursing Office issuing checks.

- (3) Failure to issue and/or forward receiving reports.
- (4) Consideration should be given as to the soundness of the present practice of sending through receiving reports immediately on receipt of material or equipment before a check is made for completeness or tests carried out to see if procurement specifications have been lived up to. In all cases of shortage or rejection at a later date an "accounting adjustment" must be made. It should be stated, however, that in view of the volume of items received, percentage wise, the number of adjustments are not great.

There are other matters that undoubtedly would come up in such a review. Time has a way of developing bad procedural habits and frequently inertia and individual inefficiency play an important part. Those concerned can not afford to be complacent and take for granted that things are always running smoothly. Only by a periodic review, such as suggested, can there be assurance that the best possible procedure is in operation and it is being carried out effectively.

- (b) Area Divisions: Unquestionably further effort should be made to overcome the extreme slowness in acquiring the proper certification for receipt of material overseas. As stated in the memo dated 17 March 1955 (See Tab "C9") to the Chief, Fiscal Division, a start has been taken in the right direction. Quoting from this memo:

"Appreciating that letter orders are not involved in overseas procurement, it is felt that a start has been made in the right direction to bring this situation under control in the Far East through a working agreement between the Army authorities of the area and Agency elements of the same area. Roughly the plan is for Agency personnel at a central point to receive, consolidate, and furnish certifications necessary to support purchase documents to be processed through for payment. Quarterly a consolidated listing will be assembled of completed documents, a covering certification for the group made and the documents forwarded to a designated Far East Army Headquarters where they will be checked and a 1080 billing made for the batch."

A recent check on the above operation revealed that it is not functioning as planned. This would indicate that the initial follow through was not sufficiently long or exacting to have succeeding regimes carry out the procedure, as originally set-up, automatically. An effort has been made from the Washington level to correct the situation by cable and correspondence but

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there is little reason to expect favorable results until someone who knows the problems thoroughly, makes a personal trip and stays long enough to recoordinate all elements involved so as to assure that there is complete understanding of the new procedure. It is believed that dollar value in end results would be achieved by such a trip.

- (4) Attention is called to recommendations made to the Chief, Fiscal Division in the memorandums dated 17 March 1955 (paragraph 6) (See Tab "C2") and 8 July 1955 (paragraph 5) (See Tab "C3") respectively. Paragraph 6 memo 17 March 1955:

"In view of difficulty that is experienced by the Fiscal Division in processing Army bills through for payment, it is recommended that immediate steps be taken to seek Department of Army co-operation in an effort to eliminate the cause or causes. As the billing troubles stem from all parts of the world, a standard practice routine should be set up by a cooperative effort between this Agency and Department of Army and not left to the discretion of local areas to work out their own problems. Without direction from the top, a series of individual procedures will end up in confusion and no beneficial results from the effort extended."

Again in Paragraph 5 memo 8 July 1955 the following comment and recommendation was made:

"In view of the situation outlined in paragraph 4, it is recommended that the efforts now being extended to smooth out the processing flow of documents through the Logistics Division and the Area Divisions be intensified many times. It is believed that only by working from a top organizational level down can the necessary correctional procedures be accomplished. The processing of vouchers through the Fiscal Division for payment will be speeded up in proportion to the degree of successful accomplishment in such negotiations. The problem is considered of such vital importance to warrant the suggestion that your Deputy, Mr. [REDACTED] be relieved (for the time being) of internal operating details in order to work constructively, and with a continuity of effort, with all sources submitting vouchers and those contributing documents that are necessary to assure payment. The list of contacts would involve other government agencies (Army, Navy, Air Corps, GSA, etc.). Within the Agency there are problems to work out with the various elements of the Logistic Division (Contract Branch, Procurement Branch, Transportation, Stock Control, etc.). The Area Divisions (FE, WE, SE, etc.) are a source of great delay. Procedural problems exist with the Finance Division. The task is not a simple one. It is further recommended that the full backing of the Comptroller be sought! His cooperation and the prestige of his office is essential for success."

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Through the efforts of Mr. [REDACTED] progress has been made with the Air Corps and Army but the results have been limited in nature because of the press of other duties. There has been no opportunity for continuity of effort. Only the surface has been scratched.

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(5) Proper liaison can be credited with several other favorable changes.

- (a) Considerable difficulty has been experienced by Vendors billing the first of several shipments on the combined "Order-Invoice-Voucher #F147" and then billing succeeding shipments against the same order on their own invoice form. The result was confusion due to a lack of purchase authority available to support succeeding shipments. This condition seems to have been alleviated by the insertion of a footnote on the bottom of #F147 (See Tab "C-e") which reads:

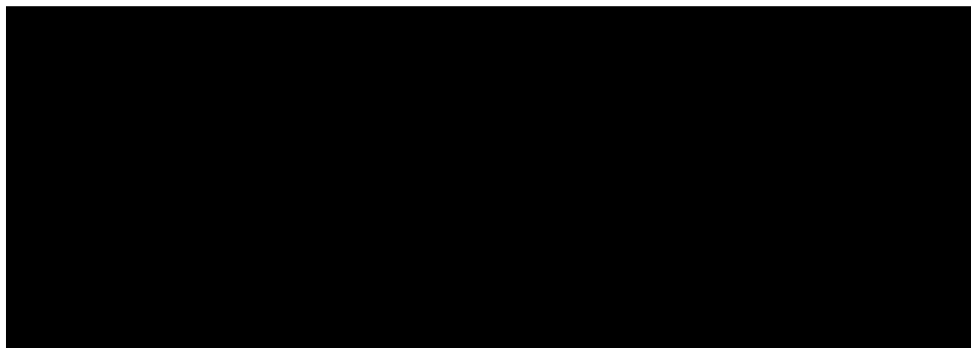
"Only use this copy for invoice when billing for complete order. Use certified commercial invoice for all partial billings."

- (b) The processing of property receiving documents has been speeded up by having the Office of Logistics route the "Fiscal" copy initially to the Fiscal Division and not through the Finance Division.
- (c) A new change has been written into the revision of Comptroller's Instruction No. 5 (See Tab "C-e") that will assist materially in expediting the 137 accounts. The Finance Division have agreed to having the Claims Branch pull the purchase authority from supporting documents at time of approval for payment. To cover the purpose served by the purchase authority the Claims Branch will insert the Finance Account Number in the lower left hand corner of the original voucher. This change will release other vouchers held for payment waiting the same purchase authority from 10 to 30 days sooner.

b. Personnel

- (1) The grades within the Fiscal Division have been adjusted by Position Evaluation Division. The new graduated scale of grades throughout the Division should help morale and tend to lessen the restlessness for transfer.

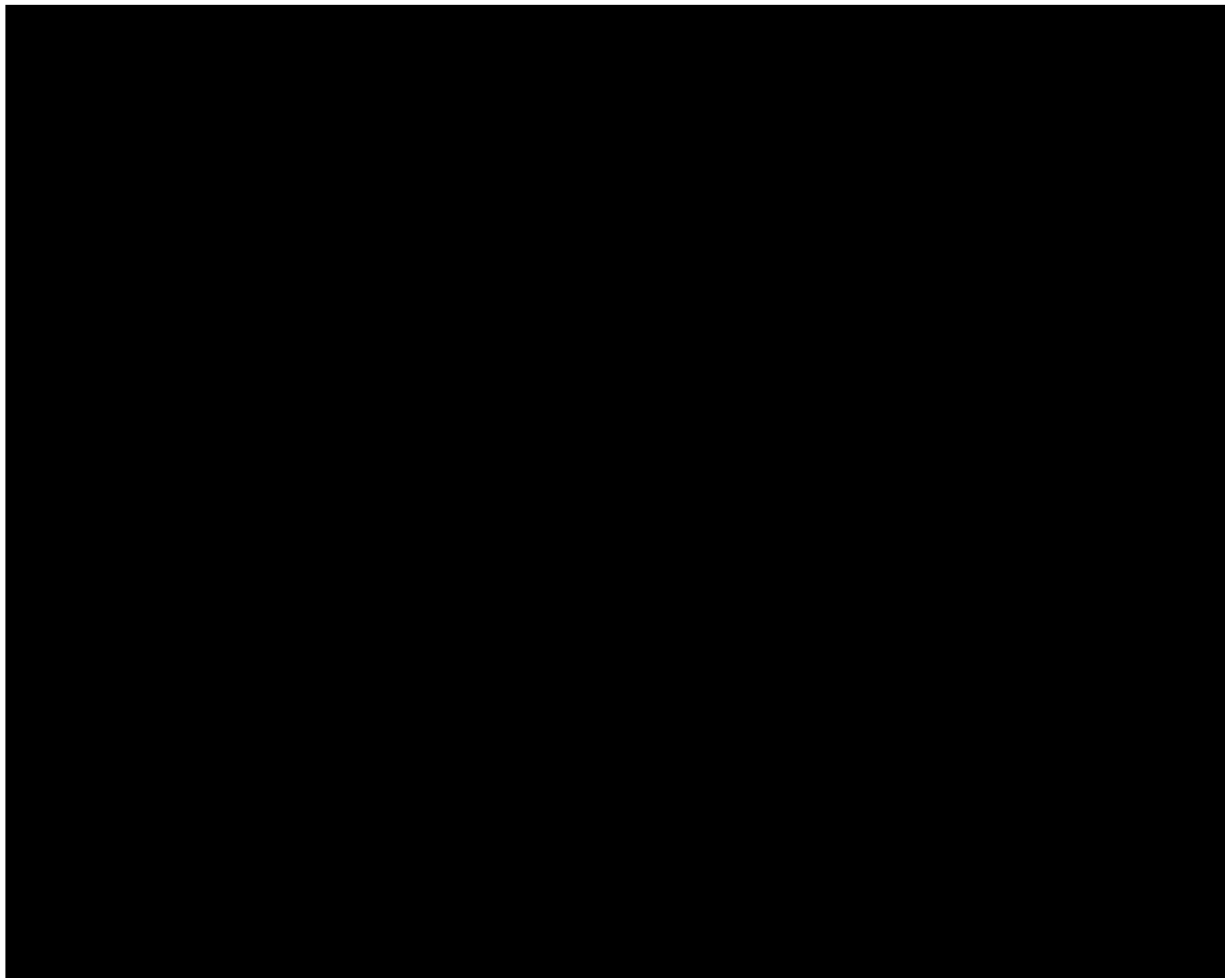
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In the Payroll Branch the reduction of payroll groups from 5 to 2 has permitted the elimination of 3 supervisor positions. Further, reduction of 2 payroll clerks should be realized as experience is gained with the operational changes already introduced and the benefits realized from the greater operational flexibility of the two T/R groups. Other operational changes are under consideration that are designed to ease the clerical work load still further.

Also, when considering a reduction of T/O strength within the Fiscal Division, it should be borne in mind that the average number of employees aboard during the 16 pay periods from 7 July 1954 through 26 February 1955 averaged only 64. The benefits of routine simplification were not available until after this period.

- (2) Existing among many Fiscal Division personnel is a feeling that there is little opportunity for advancement within the Division. The result is a degree of restlessness that is reflected in the work of the individual and causes them to seek opportunities elsewhere. Many new employees absorb the feeling immediately. The new grade structure recently set-up by Position Evaluation Division may help to overcome the situation.

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- (3) There is another personnel factor that should not be ignored. Appreciating that the ultimate welfare of each employee is essential as a long range Agency policy, it is nevertheless believed that rapid turnover of personnel or sudden shifts should be avoided. When approving a personnel change, consideration must be given to the experience and/or number of personnel left on hand to carry on with current work. Only with a high percentage of experienced personnel aboard will efficient operation in any unit be maintained. Each employee should remain in an assignment for a sufficiently long period for the unit to realize a profit out of the cost of his or her initial training. It is also appreciated that it is in the interest of the Comptroller to be in a position to respond to a request for assistance in securing experienced personnel for fiscal and budget activities throughout the Agency. And in many situations a quick transfer cannot be avoided. However, a determined effort should be made to hold at least 85% experienced employees on duty in any one unit at all times.
- (4) The position of Chief P/R Supervisor (See Organizational Chart Tab "I-a") was proposed for the Payroll Branch. Position Evaluation Division dissented, claiming that these duties should be assumed by the Deputy, Payroll Branch. The Management Staff does not agree with this contention. This position plays a very important part in the organizational structure of the Payroll Branch and is necessary to relieve the Chief and Deputy of detailed follow-up (supervision) of the mechanics of computing payrolls, running controls, coordinating work between payroll sections, initiating help when and where needed, and acting as contact man (liaison) with the Machine Records Division. The proper fulfillment of this position will overcome a looseness in routine that now exists. There will be greater assurance of meeting payroll deadlines. The establishment of such a position is recommended.

c. Leave

(1) Sick Leave

Although a check of sick leave taken over a period of 11 pay periods (1/2/55 thru 6/1/55) did not disclose excessive abuse, the percentage figure is slightly higher than the Agency average of 2.11%.

Travel	.010%
Payroll	.034%
Fiscal Processing	.035%
Accounting	.030%
Claims	.030%
Disturbing	.027%

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(2) Annual Leave

There can be little said about Annual Leave. Employees earn it and are entitled to take it. However, control over when annual leave can be taken should be exercised. Only to a limited degree is there evidence that this is being carried out within the Fiscal Division.

d. Voucher Processing

- (1) When the Comptroller's Instruction No. 5, dated 25 February 1955, Subjects: General - Processing of Vouchers, Schedules and Contracts for CIA and NSC (Specific-Fiscal Division Procedure for) was published there was skepticism on the part of many that the delay in assigning Agency Voucher Numbers to the time of typing schedules was practical. Time proved that the skepticism was well founded. On 25 March 1955 a memorandum was prepared (See Tab "C6") justifying the cut back to assigning Agency Voucher Numbers prior to forwarding vouchers and supporting documents to the Claims Branch. This recommendation was considered and accepted.
- (2) In addition, it was orally recommended that consideration be given to an immediate change of Paragraph 5a(2) page 9, Comptroller Instruction No. 5 dated 25 February 1955, which reads in part: "..... All SF-1166's prepared in any month after the above designated date except emergency cases should be dated as of the first day of the next month and shall not be sent to the Disbursing Office for payment until that date."

This ruling blocked the free movement of vouchers scheduled for payment. The first month-end operation proved its fallacy. The Chief, Disbursing Office protested that it brought to a complete stand still the activities of that office and unquestionably would cause a work jam when the vouchers processed were released on the first of the following month. This recommendation was accepted and the paragraph taken out in the revision of Comptroller Instruction No. 5 dated 13 October 1955.

- (3) Two other revisions were made in the Comptroller's Instruction No. 5 - Revised. (See Tab "C5")
 - (a) The purchase authority that now accompanies vouchers and supporting documents on all 137 Account vouchers forwarded to the Finance Division will be pulled by the Claims Branch prior to forwarding the voucher to be scheduled. To offset the use made of the purchase authority by the Finance Division, a notation will be made on the original voucher indicating the Finance Division Account Reference Number for this particular transaction. This change has been coordinated with the Finance Division.

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(b) Although it was the intent, it was not fully spelled out in the instructions that all documents forwarded to the Accounting Branch for processing through their books would be the "original" copy only. This was also corrected in the revision.

- (c) Special Charts:
1. Old Procedure (See Tab "C-g")
 2. Changes (See Tab "C-h")
 3. Voucher Flow Chart (See Tab "C-i")

e. Rearrangement of Fiscal Division Area Space

(1) Under the date of 30 March 1955 it was recommended to the Chief, Fiscal Division that the Fiscal Processing Branch and the Claims Branch be housed in Wing "C" adjacent to one another and the Accounting Branch be moved into the space now occupied by the Fiscal Processing Branch. Favorable consideration was given to this proposal by the Chief, Fiscal Division, coordinated with the Comptroller and the move made. The results have been very favorable. (See Tab "C-j" for recommendations, supporting comments and floor plan.)

f. Agency Regulations and Notices

- (1) Previously each Branch maintained a separate set of Agency Regulations and Notices. This has been stopped in part. Each Branch now retain only those regulations and notices pertinent to their responsibilities. This has cut the time of handling and filing considerably without jeopardizing the value of prompt reference.
- (2) Two complete sets of Agency Regulations and Notices are kept current in the Office of the Chief. Likewise, a complete set of Comptrollers' decisions is maintained. These files are available to all personnel of the Division for reference when needed.

g. Adjustment of Billing

Under the date of 13 May 1955 (Revised 21 August 1955) a memorandum was sent to the Comptroller by the Chief, Fiscal Division, Subject: Adjustments of Billing (See Tab "C-k"). The problem presented in the memorandum is worthy of serious consideration. There is no doubt that the overall dollar saving to the Government (reflected in man hour saving) would be substantial. A recommendation is made for favorable consideration. (Approval has since been given.)

h. Excessive Use of the Telephone For Follow-Up

One glaring fault was apparent throughout the Fiscal Division from the first - excessive use of the telephone to correct errors in submitted

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vouchers, overcome delays, seek missing documents and as a follow-up of many other matters. Overall results secured by the use of the telephone were not satisfactory. The Chief, Fiscal Division was urged to send out a memorandum on the subject and urge greater use of the written word as a medium of follow-up rather than total reliance on the telephone. His memorandum of 10 March 1955 (See Tab "C18") covers the subject very nicely and the results have been gratifying.

1. The use of the Fiscal Division Mail Service

At present there is a great tendency for each supervisor and each clerk to hand-carry every document or run around the Division area to gather information needed in order to complete a project. In the majority of cases, the situation at hand does not warrant this "crash treatment". By directing the document to be delivered through the mail service, or requesting information in writing from the source that can supply the needed information, the lost time created by a clerk personally running around will be avoided resulting in a greater volume of actual accomplishment in any given day.

2. CONCLUSIONS:

- a. Exclusive of the Payroll Branch, the internal condition of the Fiscal Division in processing vouchers and conducting internal routines is basically sound.
- b. The processing of vouchers, schedules and contracts, as now set-up in the Comptroller's Instruction No. 5 - revised (See Tab "C9"), is a definite improvement over the previous method of processing these documents. The complete elimination of handling duplicate copies of vouchers, supporting documents, and contracts will save man hours, files and filing space. Other operational changes have been made that further streamline the routine and establish a higher degree of efficiency. (See Accomplishments - Tab "J")
- c. The difficulties experienced by the Fiscal Division stem from sources submitting vouchers and the processing of supporting documents. The result is a manpower build-up to overcome the situation developed and the lengthening of the elapsed time it takes to approve a voucher for payment.
- d. There isn't sufficient "follow-up" by the Division Staff, when procedural changes are directed, to assure 100% compliance by Branch supervisors or their clerks.
- e. The turnover of personnel during the period of this survey was higher than it should be to assure the highest operating efficiency throughout the Division.

- f. Decisions made at Divisions' staff meetings should be confirmed in writing to assure full understanding of what has been resolved.
- g. Due to procedural changes accomplished, an immediate reduction in T/O by five (5) additional positions is justified. Distributed as follows: one each in the Claims Branch, the Accounting Branch, and Fiscal Processing Branch; two positions in the Payroll Branch.
- h. The internal mail service within the Fiscal Division should be maintained on a rigid and frequent schedule to encourage greater use for internal transmittals. There is an excessive amount of hand-carried transmittals and personnel running to secure needed information. Only an emergency warrants personnel leaving their desk for either activity.

3. ACTIONS RECOMMENDED:

- a. It is recommended that a greater amount of time be spent by the Fiscal Division staff on liaison with other Government Agencies and Units within CIA for the purpose of speeding up and improving the condition with which documents are submitted. The time allocated should permit "follow-up" to assure a continuance and extension of progress made during previous contacts.
- b. It is recommended that a closer check be maintained over Branch activities in the early stages of a change in policy or procedure in order to assure strict compliance to the provisions of the change.
- c. There are no hard and fast rules that can be recommended for controlling personnel turnover beyond cautioning restraint in granting approval for transfer when the efficiency of the losing operational element will be greatly impaired.
- d. To overcome misunderstandings, poor memories, and act as a medium for future reference, it is recommended that greater use be made, by the Division Chief, of the written memorandum to confirm decisions made at Division staff meetings.
- e. Except in an emergency, it is recommended that the transmittal of documents between Branches of the Fiscal Division be made through the mail service maintained by FPE. It is further recommended that the same channel of communication be used when added information, or documents, are needed to complete a project. Hand-carrying of documents and personnel migration to secure needed information are two of the greatest contributors to lost motion.

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- f. It is recommended that the following additional reductions in personnel be affected immediately. Further reductions in the Payroll Branch should be considered, as the benefits from operational changes are realized and new procedures under consideration are introduced.

Accounting Branch	- 1
Claims Branch	- 1
Fiscal Processing Branch	- 1
Payroll Branch	- 2 (Clerks)

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- g. Flow Chart - Old Method of Voucher Processing
- h. Flow Chart - Changes Made in Voucher Processing
- i. Flow Chart - Step by Step Description of Voucher Processing
- j. Memo - Recommendation for Internal Rearrangement of Branch Areas - 30 March 1955 and Floor Plan Showing Change
- k. Memo - Chief, Fiscal Division to Comptroller, Subject: Adjustment of Billings as Revised 24 August 1955 and Approved
- l. Memo - Chief, Fiscal Division to all Branch Chiefs, Subject: Use of Telephone Versus Written Requests for Information or Documents Required to Permit the Processing of Vouchers for Payment.

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